

**SPECIAL TOWN MEETING  
MONDAY, SEPTEMBER 20, 2021  
7:30 PM  
TOWN HALL AUDITORIUM**

The Special Town Meeting of electors and citizens qualified to vote in Town Meetings in the Town of Burlington, CT was called to order at 7:34 pm by First Selectman Theodore C. Shafer. Selectmen James Chard, Carl Salsedo and Thomas Zabel were present.

Sixty-two (62) individuals were present.

Pledge of Allegiance

**ITEM #1: Appoint a Moderator**

First Selectman Shafer called for nominations for moderator. A nomination for Ted Shafer as moderator of the meeting was made by Jim Chard, seconded by Carl Salsedo. Upon no further nominations a motion to close nominations was made and seconded by Jim Chard and Tom Zabel. Ted Shafer was voted moderator by unanimous voice vote.

Call of the meeting was read by Mary-Jane Ugalde, Town Clerk.

**ITEM #2: Review and discuss the contents of the Proposed Adoption of a Farm Building Exemption Ordinance, Tax Relief for Elderly and Disabled Ordinance Amendment, Tax Exemption for Veterans Ordinance Amendment, and Tax Relief for Volunteer Firefighters Ordinance Amendment.**

The moderator asked for a motion to move agenda item 2 to the floor for discussion. Carl Salsedo and Tom Zabel motioned/seconded that Item #2 be moved to the floor for discussion. Motion passed by unanimous voice vote.

A discussion of the attached power point presentation regarding the above tax abatements was reviewed.

Mike Boucher, BVFD Fire Chief reviewed the departments policy regarding the amount of abatement due members determined by participation and training.

First Selectman Shafer commented that the Board of Selectman and Board of Finance considered the Age 65+ and Disabled homeowner abatements as an incremental approach that will stay in line with Connecticut General Statutes. The goal here is to give eligible taxpayers access to these abatements, but not impact the mil rate extensively. The Assessor's review of possible abatements would result in a \$100,000 "tax loss" or approximately an increase to the mil rate of 0.0825.

**Questions and Comments**

John Hebert	168 Stone Road
John Stiefel	35 Saw Mill Road
Rob LaMothe	89 Stone Road
Tom Roberge	57 Spielman Highway
Melanie Wilhelm	7 Fawn Hill Road
John Dolzadelli	104 Barnes Hill Road
Dwight Harris	22 Charolais Way

**Item #3: To vote upon the passage of the foregoing Proposed Ordinance Amendments**

A motion was made and seconded by Salsedo/Chard to take a temporary recess to allow the attendees' time to vote on the ordinances discussed. Motion passes by voice vote.

At 8:25pm the special town meeting came back into session; motioned by Salsedo and Chard. The motion passed by voice vote.

The results were read by Donna Rusgrove, Republican Registrar of Voters.

Ordinance for Tax Exemption for Veterans Amending Chapter 269, Article IX of the Code:

**Yes: 61          No: 1**

Ordinance for Tax Exemption for Firefighters Amending Chapter 269, Article VII of the Code:

**Yes: 61          No: 0          Blank Ballot: 1**

Ordinance for Property Tax Relief for the Elderly and Disabled Amending Chapter 269, Article VIII of the Code:

**Yes: 58 No: 4**

An Ordinance Providing a Property Tax Exemption for Farm Buildings:

**Yes: 56 No: 6**

A motion to adjourn the meeting was made by Jim Chard, seconded by Carl Salsedo. Motion passed by voice vote. The meeting was adjourned at 8:37 pm.

Respectfully submitted,

Mary-Jane Ugalde

Town Clerk

Attachments:

Resolution

Proposed Ordinance Changes/Additions Power Point

**Resolution Calling for a Town Meeting Regarding Adoption of:  
Farm Building Exemption Ordinance  
Tax Relief for Elderly and Disabled Ordinance Amendment  
Tax Exemption for Veterans Ordinance Amendment and  
Tax Relief for Volunteer Firefighters Ordinance Amendment**

IT IS HEREBY RESOLVED BY THE BURLINGTON BOARD OF SELECTMEN AS FOLLOWS:

Ordinance Re: Farm Building Exemption

WHEREAS, Connecticut General Statutes Sec. 12-91 (c) provides that a municipality, upon the approval of its legislative body, may provide an exemption from property tax for a building used actually and exclusively in farming; and

WHEREAS, the proposed ordinance entitled "An Ordinance Providing a Property Tax Exemption for Farm Buildings" would conform to the requirements of Connecticut General Statutes Sec. 12-91 (c);

Shall the Town of Burlington adopt an Ordinance entitled "An Ordinance Providing a Property Tax Exemption for Farm Buildings";

Ordinance Re: Property Tax Relief for the Elderly and Disabled

WHEREAS, the Town of Burlington has established a program for property tax relief for certain residents age 65 or older or permanently disabled taxpayers pursuant to Chapter 269, Article VIII of the Code of the Town of Burlington; and

WHEREAS, Connecticut General Statutes Sec. 12-129n provides for the Town of Burlington to increase the maximum income requirement for eligibility for the program; and

WHEREAS, the proposed ordinance entitled "An Ordinance Amending Chapter 269, Article VIII of the Code of the Town of Burlington" would conform to the requirements of Connecticut General Statutes Sec. 12-129n;

Shall the Town of Burlington adopt an Ordinance entitled "An Ordinance Amending Chapter 269, Article VIII of the Code of the Town of Burlington";

Ordinance Re: Tax Exemption for Veterans.

WHEREAS, the Town of Burlington has established a program for property tax exemption for eligible veterans pursuant to Chapter 269, Article IX of the Code of the Town of Burlington; and

WHEREAS, Connecticut General Statutes Sec. 12-81f provides for the Town of Burlington to increase the maximum income requirement for eligibility for the program as well as the amount of the exemption; and

WHEREAS, the proposed ordinance entitled "An Ordinance Amending Chapter 269, Article IX of the Code of the Town of Burlington" would conform to the requirements of Connecticut General Statutes Sec. 12-81f;

Shall the Town of Burlington adopt an Ordinance entitled "An Ordinance Amending Chapter 269, Article IX of the Code of the Town of Burlington";

Ordinance Re: Tax Exemption for Volunteer Firefighters.

WHEREAS, the Town of Burlington has established a program for property tax exemption for eligible volunteer firefighters pursuant to Chapter 269, Article VII of the Code of the Town of Burlington; and

WHEREAS Connecticut General Statutes Sec. 12-81w provides for the Town of Burlington to increase the maximum amount of the exemption; and

WHEREAS the proposed ordinance entitled “An Ordinance Amending Chapter 269, Article VII of the Code of the Town of Burlington” would conform to the requirements of Connecticut General Statutes Sec. 12-81w;

Shall the Town of Burlington adopt an Ordinance entitled “An Ordinance Amending Chapter 269, Article VII of the Code of the Town of Burlington”;

NOW THEREFORE, the Board of Selectmen resolves:

That a SPECIAL TOWN MEETING of the Electors and Citizens qualified to vote at Town Meetings of the Town of Burlington will be held at Burlington Town Hall, 200 Spielman Highway, Burlington, Connecticut on September 20, 2021 at 7:30 p.m. for a vote on the foregoing questions.

BURLINGTON BOARD OF SELECTMEN  
Theodore C. Shafer  
First Selectman

Dated at Burlington, Connecticut  
This 7th day of September 2021

# Proposed **Ordinance** Changes/Additions

**Burlington, CT  
2021 Grand List**

- Local **Additional Veterans**  
Exemption increase
- Local **Emergency Services**  
Abatement increase
- Local **Homeowners age 65+/  
Totally Disabled**  
Tax Relief income limit  
increase
- Local **Agricultural Building**  
Exemption (new)

## **Additional Veterans' Exemption Increase**

**Exemption**  
(from assessment)  
increases from  
**\$10,000 to \$20,000**

**Income level**  
increases to **\$60,000**  
from **\$50,000**

Taxes were reduced by \$334  
per qualified veteran last year.  
**\$668** reduction  
with \$20,000 exemption.

**Some new Veterans**  
will qualify  
(**\$50,000 to \$60,000**  
annual income)

**Last year 31**  
**Veterans or spouses**  
qualified for this  
exemption.

## **An Ordinance Amending Chapter 269, Article IX of the Code of the Town of Burlington**

BE IT ENACTED by the Town Meeting of the Town of Burlington that Chapter 269, Article IX of the Code of the Town of Burlington is amended as follows to increase the amount of the tax exemption provided to veterans and increasing the maximum annual income limit pursuant to the Article:

### **§ 269-24. Purpose; statutory authority.**

The purpose of this article is to provide additional exemption respecting property tax for any veteran entitled to an exemption from property tax in accordance with C.G.S. § 12-81(19), provided such veteran's qualifying income does not exceed the applicable maximum amount as provided under C.G.S. § 12-81f. The exemption is enacted pursuant to the option provided to municipalities under C.G.S. § 12-81f.

### **§ 269-24. Eligibility.**

To be eligible a veteran and taxpayer must meet the eligibility requirements of C.G.S. § 12-81f, as it may be amended from time to time. The veteran and taxpayer must have been a taxpayer of the Town for two years immediately preceding the commencement of his/her receipt of this exemption. This exemption will only be given with respect to real property owned and occupied by the veteran and taxpayer as his/her principal residence. Additionally, all taxes relating to all real property owned by the veteran and taxpayer must have been paid in full for the two years immediately preceding the commencement of the receipt of property tax benefits during such period.

### **§ 269-25. Maximum income requirements.**

The qualified income requirements are the higher of those set forth in C.G.S. § 12-81f as it may be from time to time amended or in the chart contained hereinbelow titled "Burlington Veteran's Maximum Annual Income Limit." For the purposes of this article, income shall include income or potential income that an applicant is entitled to receive but chooses to not request, receive or accept, including but not limited to undistributed income from investment retirement accounts, trusts, annuities, stocks, bonds, certificates of deposit and other similar investments. In addition to federal income tax returns or other evidence of qualifying income required to be provided with the application, each applicant shall also provide a certification as to potential income that such applicant is entitled to receive, and all records or reports related thereto. The provision for determining potential income shall specifically exclude life insurance. The highest income limit addressed by this article shall be increased annually at the same percentage as any increase to the highest income level of the State of Connecticut Circuit Breaker Program.

<b>Maximum Income Limit and Property Tax Exemption Against Assessed Value</b>	
<b>Veteran</b>	<b>Burlington Veteran's Maximum Annual Income Limit</b>
<b>Each qualifying veteran</b>	<b>\$60,000</b>
<b>Veteran</b>	<b>Burlington Veteran's Exemption Against Assessed Value</b>
<b>Each qualifying veteran</b>	<b>\$20,000</b>

### **§ 269-26. Administration.**

The Tax Assessor shall adopt such rules, regulations and procedures as deemed necessary or appropriate for the purpose of implementing and administering the program authorized by this article. All such rules, regulations and procedures shall be kept on file at the office of the Tax Assessor.

### **§ 269-27. When effective.**

The program authorized by this article shall first become effective for taxes due on the Grand List of October 1, 2021.

## Local Emergency Services Increase

- Statute recently increased to allow a municipal tax abatement of up to **\$2000** for emergency service volunteers.
- Current Local Ordinance allows for \$1000 tax abatement.
- Fire Department sets policy regarding amount of abatement due to each member determined by participation and training levels, reviewed by Board of Selectmen.
- Last year 66 members qualified for **some** level of abatement ranging from \$200 to \$1000. Total of abatements given was \$54,800.

### **An Ordinance Amending Chapter 269, Article VII of the Code of the Town of Burlington**

BE IT ENACTED by the Town Meeting of the Town of Burlington that Chapter 269, Article VII of the Code of the Town of Burlington is amended as follows to increase the tax relief that a volunteer firefighter is eligible to receive:

#### **§ 269-13. Purpose.**

The purpose of this article is to provide tax relief for those who volunteer their services as firefighters for the Town and thereby to help retain the Town's existing volunteer firefighters and attract new firefighters.

#### **§ 269-14. Establishment of tax relief program.**

Pursuant to Section 12-81w of the Connecticut General Statutes, the Town of Burlington hereby authorizes annual exemptions in the assessed value of the real or personal property of a volunteer firefighter. No such exemption shall exceed an amount which when multiplied by the then-applicable mill rate of the Town would provide a reduction in the property taxes of an eligible volunteer firefighter of more than \$2,000.

#### **§ 269-15. Regulations.**

The Fire Chief of the Burlington Volunteer Fire Department shall establish guidelines, subject to the approval by the Board of Selectmen, to establish a range of exemptions and the eligibility criteria for such exemptions for eligible volunteer firefighters, up to the maximum amount permitted by this article.

#### **§ 269-16. Applicability and effective date.**

The article shall be applicable to assessment years commencing October 1, 2021 and shall be effective 15 days after publication.

## Local Homeowners age 65+/Totally Disabled

- Current highest level of income \$50,000 including social security.
- Propose to set the Maximum income limit to \$60,000.
- Last year 105 Residents received a total of \$48,512 in Tax Relief from the current local elderly program.
- Most frequent request for Tax Relief is from those with income levels \$50,000 to \$60,000.

### **An Ordinance Amending Chapter 269, Article VIII of the Code of the Town of Burlington**

BE IT ENACTED by the Town Meeting of the Town of Burlington that Chapter 269, Article VIII of the Code of the Town of Burlington is amended as follows to increase the maximum income level for which tax relief may be provided pursuant to the Article:

#### **§ 269-17. Purpose; statutory authority**

The purpose of this article is to enhance the property tax credit provided to certain residents age 65 or older or permanently totally disabled taxpayers in the Town by the State of Connecticut. This article provides additional Town property tax credit to such taxpayers with respect to real property owned and occupied by such taxpayers as their principal residence. The program is enacted pursuant to the option provided to municipalities under C.G.S. § 12-129n.

#### **§ 269-18. Eligibility.**

To be eligible a Town resident and taxpayer must meet the eligibility requirements of C.G.S. § 12-129n, as it may be amended from time to time. The resident or his/her spouse must have been a taxpayer of the Town for two years immediately preceding the commencement of his/her receipt of this tax credit. Property tax credits will only be given with respect to real property owned and occupied by the taxpayer as his/her principal residence. Additionally, all taxes relating to all real property owned by the resident taxpayer or spouse must have been paid in full for the two years immediately preceding the commencement of the receipt of property tax benefits during such period.

#### **§ 269-19. Maximum income requirements.**

The maximum income requirements and tax credits are as shown on the attached chart. For the purposes of this article, income shall include income or potential income that an applicant is entitled to receive but chooses to not request, receive or accept, including but not limited to undistributed income from investment retirement accounts, trusts, annuities, stocks, bonds, certificates of deposit and other similar investments. In addition to federal income tax returns or other evidence of qualifying income required to be provided with the application, each applicant shall also provide a



certification as to potential income that such applicant is entitled to receive, and all records or reports related thereto. The provision for determining potential income shall specifically exclude life insurance. The highest income limit addressed by this article shall be increased annually at the same percentage as any increase to the highest income level of the State of Connecticut Circuit Breaker Program.

**§ 269-19. Maximum income requirements.**

The maximum income requirements and tax credits are as shown on the attached chart. For the purposes of this article, income shall include income or potential income that an applicant is entitled to receive but chooses to not request, receive or accept, including but not limited to undistributed income from investment retirement accounts, trusts, annuities, stocks, bonds, certificates of deposit and other similar investments. In addition to federal income tax returns or other evidence of qualifying income required to be provided with the application, each applicant shall also provide a certification as to potential income that such applicant is entitled to receive, and all records or reports related thereto. The provision for determining potential income shall specifically exclude life insurance. The highest income limit addressed by this article shall be increased annually at the same percentage as any increase to the highest income level of the State of Connecticut Circuit Breaker Program.

Property Tax Relief Maximum Income Requirements and Tax Credits		
Income Limits	Married	Unmarried
\$11,000 to 14,400	\$1,375	\$1,100
\$14,401 to 19,400	\$1,100	\$825
\$19,401 to 24,200	\$825	\$605
\$24,201 to 28,800	\$605	\$495
\$28,801 to 35,300	\$495	\$330
\$35,301 to 40,000	\$330	\$330
\$40,001 to 60,000	\$330	\$275

**§ 269-21. Administration.**

The Tax Assessor shall adopt such rules, regulations and procedures as deemed necessary or appropriate for the purpose of implementing and administering the program authorized by this article. All such rules, regulations and procedures shall be kept on file at the office of the Tax Assessor.

**§ 269-21. When effective.**

The program authorized by this article shall first become effective for taxes due on the Grand List of October 1, 2021.



## **Agricultural Building Exemption**

- Would exempt buildings used actually and exclusively for agricultural purposes up to \$100,000 in assessed value.
- Application to be made to the Assessor by November 1<sup>st</sup> annually.
- There are approximately 31 parcel owners that have land classified as farm under Public Act 490. Only a small percentage would qualify.
- Farmers would be required to show proof of gross income or expenses totalling \$15,000 to qualify.

### **An Ordinance Providing a Property Tax Exemption for Farm Buildings**

#### **Section 1. Title**

This Ordinance shall be known and may be cited as “An Ordinance Providing a Property Tax Exemption for Farm Buildings”.

#### **Section 2. Legislative Authority**

This ordinance is enacted pursuant to the provisions of Section 12-91 (c) of the Connecticut General Statutes, as amended from time to time.

#### **Section 3. Findings and Purpose**

The Town of Burlington finds that the preservation of farming and farmland is vitally important to retaining Burlington's rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to General Statutes § 12-91(c), as amended, the Town of Burlington seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing a tax exemption for certain farm buildings.

#### **Section 4. Applicability and Benefits**

Any building used actually and exclusively in farming, as "farming" is defined in § 1-1(q) of the General Statutes, including any building used to provide housing for seasonal employees of such farmer, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of \$100,000 per eligible building. This exemption shall not apply to any residence of any farmer.

#### **Section 5. Application for Exemption**

Annually, on or before the first day of November or the extended filing date granted by the Assessor pursuant to § 12-42 of the General Statutes, each farmer shall make written application to the Assessor for the exemption provided in Section 4 of this Ordinance, including therewith a notarized affidavit certifying that such farmer derived at least \$15,000 in gross sales from such farming operation, or incurred at least \$15,000 in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms to be prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form on or before the first day of November (or such extended filing date) shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the Assessor shall have the same rights and remedies for appeal and relief as are provided in the General Statutes for taxpayers claiming to be aggrieved by the doings of the Assessor or Board of Assessment Appeals.